

Candidate Information Bulletin



STATE OF UTAH

Certified Public Accountant (CPA) Examinations

- AICPA Uniform CPA Examination
- Utah Law and Rules Examination

Application Process

Applicants applying to take the CPA examination for the first time must apply directly to the Division of Occupational and Professional Licensing. The deadlines are August 1 and February 1 of each year.

Upon completion of all licensure requirements including passing the examination, submit a complete application for licensure to:

By US Mail

**Division of Occupational and Professional
Licensing**

P.O. Box 146741
Salt Lake City, UT 84114-6741

By Delivery or Express Mail

**Division of Occupational and Professional
Licensing**

160 East 300 South, 4th floor
Salt Lake City, UT 84111

Applications for licensure are available on the Internet at

<http://www.dopl.utah.gov>

You may also obtain them from:

Experior

5486 South 1900 West, Suite C
Taylorsville, UT 84118
801.355.5009

For Licensing Information, Call 801.530.6396

Candidates with Special Needs

If you required a special testing accommodation under the *Americans with Disabilities Act* (ADA), please contact Experior to obtain an Accommodation Request Form. You will be required to submit written verification of your disability before scheduling your examination.

AICPA Uniform CPA Examination

Registering for the AICPA Uniform CPA Examination

All candidates must be approved by the Division of Occupational and Professional Licensing. Approved candidates are mailed written confirmation and an application to apply for admission to the AICPA Uniform CPA Examination.

Examination Fees

Registration	\$70.00
Auditing	\$65.00
Business Law and Professional Responsibilities	\$65.00
Accounting and Reporting	\$65.00
Financial Accounting and Reporting	\$65.00
Utah Law and Rules Examination *	\$55.00

Examination fees will not be refunded and are not transferable.

*This is **not** given in conjunction with the National Examination. See description of Utah Law and Rules Examination for details. (Fee includes same-day score.)

Additional fees are required for the Professional Ethics for CPAs Examination. (See page 2.)

Examination Dates and Deadlines

Applications for the AICPA Uniform CPA Examination must be received by Experior no later than the deadline.

<i>Examination Dates</i>	<i>Registration Deadline</i>
May 8-9, 2002	March 1, 2002
November 6-7, 2002	September 1, 2002

What to Bring to the Examination

AICPA Uniform CPA Examination

Bring your Admission Letter and a photo identification form. Also bring two No. 2 pencils to mark your answer sheet. The only aids you are allowed to bring to the examination tables are pens, pencils and erasers.

Score Information

Score results will be released on the national release date approximately 90 days after the examination is administered. Grading information can be found in the *AICPA Information for CPA Candidates*. This is listed for purchase on the test application.

Description of the Examination

Examination Divided into Four Sections

The examination consists of four sections and is given over a two-day period. Each section tests the candidate's knowledge by using multiple-choice, other objective answer format or essay/problem type questions.

Scope - Technical

Business Law and Professional Responsibilities will test candidates' knowledge of the legal implications of business transactions, particularly as related to accounting and auditing, and candidates' knowledge of the CPA's professional responsibilities to the public and the profession. **Auditing** will test candidates' knowledge of generally accepted auditing standards and procedures and related topics. **Accounting and Reporting - Taxation, Managerial and Governmental and Not-for-Profit Organizations** will test candidates' knowledge of federal taxation, managerial accounting and accounting for governmental and not-for-profit organizations. **Financial Accounting and Reporting - Business Enterprises** will test candidates' knowledge of generally accepted accounting principles for business enterprises.

Scope - Writing Skills

Answers to selected essay questions will be used to assess candidates' writing skills. Writing skills will be assessed on selected essay responses in the Business Law and Professional Responsibilities, Auditing and Financial Accounting and Reporting sections. Five percent of the points available on each of these sections will be allocated to writing skills.

Conditional Credits

The minimum passing score for each portion of the examination is 75. Conditional credits are granted for passing any two parts of the examination and obtaining a grade of at least 50 percent in each subject not passed. Candidates must sit for all parts not passed. Candidates have six successive examinations after the original conditional credits are

received to pass the remaining parts of the examination. If the conditional credits are lost due to failure to pass all parts of the examination as specified, the candidate will be required to qualify for subsequent examinations under the requirements of the law then in effect. A score of 75 or higher is required to pass the Utah Law portion of the examination.

Description of AICPA Ethics Examination "Professional Ethics for CPAs"

This examination or its equivalent must be successfully passed before an application for licensure will be accepted. The examination is a self-study, open-book examination. It can be taken at any time prior to licensure. It is available at UACPA.

Utah Association of CPAs

220 East Morris Avenue, Suite 320
Salt Lake City, UT 84115
801.466.8022

It can be picked up at the above address for the cost of **\$90.00** or requested by phone and mailed to you for **\$95.00**.

Registration and Continuing Professional Education Reporting

CPA licenses must be renewed on September 30 of each even-numbered year. Renewal applicants must submit evidence of completing no less than 80 hours of continuing professional education in the two-year reporting period prior to renewal with a minimum of 20 hours taken in each year. The reporting period is on a calendar basis, e.g., for the license renewal date of September 30, 1996, the CPE reporting period would be January 1, 1994, through December 31, 1995.

Utah Law and Rules Examination

Registering for the Examination

Examinations are administered five days a week (Mon.-Fri.) at Experior located at 5486 South 1900 West, Suite C, Taylorsville, UT 84118, and once each month in St. George, Utah. Register for the examination either:

1. **By Mail.** Complete the enclosed Examination Application and return it by mail with your examination fee(s) to Experior. You will be scheduled for an appointment at the first available time approximately one week after your application is received. Experior will mail you an Admission Letter providing you with the exact date and time of your test.

2. **By Telephone.** You can schedule your appointment by calling Experior at 801.355.5009, between 8:30 a.m. and 4:30 p.m., Monday through Friday. Simply pay for your examination with a major credit card (MasterCard or Visa).

Payment must be made in advance. You may reschedule your examination for a \$10.00 rescheduling fee up to the time of your appointment. If you fail to appear for your appointment, your examination fee will be forfeited and you must reapply for the examination. No exceptions are allowed. **Examination fees will not be refunded and are not transferable.**

Computerized Testing

The Utah Law and Rules Examination is administered using Experior's user friendly, Microsoft Windows®-based, computerized testing system. Experior uses IBM compatible personal computers, similar to what you may have at home or in your business. **You do not need computer experience to use this system.** In fact, you only use five keys on the entire keyboard to take the test. (The other keys are disabled. There is no way you can damage your test by accidentally touching a wrong key.)

Before you begin your examination, you are allowed to take a short practice examination to become familiar with the computer testing system. A friendly Experior test monitor will help you if you need further assistance.

You will receive your score at the conclusion of the examination.

Out of State Candidates

If you are out of state, you may arrange with Experior to take the license examination at any recognized testing center in your area, such as a university or community college. You must arrange with your local testing center, and then send Experior the fee, which must include an additional \$50.00 out-of-state testing fee, plus:

1. Your name, address and phone number
2. Name of examination you wish to take
3. Testing center name, address, phone number and the name of the contact person
4. Test Fees: Examination fee (including additional \$50.00 out-of-state testing fee).

You are responsible to pay all fees required by the local testing center.

Experior will mail your examination in a sealed envelope to the contact person at the testing center of your choice with instructions for administration within one week after your request is received. You are responsible to check with the testing center to make sure the examination has arrived by the testing

date. You will have two weeks in which to take the test after the examination has been shipped to the testing center.

After the examination has been administered, the testing center will mail the examination back to Experior for scoring. Your score will be mailed out to you within one week. You are responsible for reporting your score(s) to the state.

Note: All out-of-state candidates will take paper/pencil examinations.

Walk-In Testing (Law Only)

You may simply walk in and test on a space-available basis for an additional \$10.00 fee. No reservation is required. The examination fee, plus the walk-in fee, must be paid before taking the examination.

What to Bring to the Examination

Bring your Admission Letter and a photo identification form such as your driver's license.

Description of the Examination

The Utah Law and Rules Examination is a closed-book examination that consists of 50 multiple-choice questions. You will have two hours to complete the examination. A minimum of 75 percent of the examination questions must be answered correctly to pass the examination.

Law Examination References

A Study Guide (consisting of two booklets) has been prepared to assist you in preparing for the Law examination. This Study Guide includes every question that could be included on the actual examination along with the answers, a content outline listing the sources from which the examination was developed and relevant sources (i.e., state statutes, rules, etc.). The cost of the Study Guide is \$20.00 (plus shipping/handling and tax). You may order this Study Guide by calling Experior or by completing and submitting the enclosed Order Form.

Copyrighted Exam Questions

All test questions are the copyrighted property of Experior Assessments™, LLC. It is forbidden under federal copyright law to copy, reproduce, record, distribute or display these test questions by any means, in whole or in part, without our written permission. Doing so may subject you to severe civil and criminal penalties, including up to five years in prison and/or a \$250,000 fine for criminal violations.

Candidate Feedback

Candidates' have several opportunities to make comments and/or appeals regarding their testing process.

Candidate Support Specialists (Operational Concerns)

If you have a concern or comment regarding the testing process, you may call Experior at the phone number shown on Page 1. These types of concerns typically involve the scheduling of your exam, your experience at the testing center, and your interactions with Experior personnel.

Candidate Comments (Operational Concerns and Exam Concerns)

You are invited to make comments regarding both your testing experience and the content of the examinations at the end of your exam. For exams administered through paper and pencil, candidates are invited to fill out a "Question/Comment Form: and/or an "Your Opinion Matters Form". Experior takes all candidate comments seriously and all comments will be reviewed by Experior staff. However, you will **NOT** receive direct feedback about your comments. If you would like a written response from Experior, you will need to file an appeal (see the Candidate Appeal section below).

Appeal Committee (Exam Concerns)

If you have a concern involving the content or scoring of your examination and would like a written response from Experior, you will need to submit an appeal letter. Please include your name, social security number, name of the exam, date tested, and a specific description of your concerns. The letter should also contain your original signature. Faxes or e-mail appeals will not be accepted. Please send your letter to the following address:

Appeal Committee
Experior Assessments
1360 Energy Park Drive, Suite 200
St. Paul, MN 55108-5252

A summary of the Committee's decision regarding your complaint will be sent to you within two weeks of receiving your letter.

Comments must be from the candidate and not a third party.